

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2004	FY 2005	FY 2006
Production Exemption Equip.	\$60,212	\$67,297	\$72,570
Production Exemption Supplies	\$45,581	\$50,944	\$54,935
Irrigation Equipment & Supplies	\$2,681	\$2,748	\$2,817
Pollution Control Equipment	\$2,576	\$3,013	\$3,348
Broadcast Equipment	\$1,663	\$1,858	\$2,004
Publication Equipment	\$107	\$119	\$128
Commercial Aircraft	\$1,575	\$1,575	\$1,575
Railroad Rolling Stock & Remfg	\$2,125	\$2,125	\$2,126
Interstate Trucks	\$5,244	\$5,269	\$5,236
Out-of-State Contracts	\$2,771	\$3,097	\$3,340
Trade-in Value	\$22,388	\$22,493	\$22,352
Sales of Bus. or Bus. Assets	\$1,315	\$1,470	\$1,585
Food Stamps/WIC	\$3,994	\$4,157	\$4,310
Motor Vehicles used Outside ID	\$12,505	\$12,564	\$12,485
Donation Real Prop. to ID Govt	\$3	\$3	\$3
Incidental Sales Tangible Prop	\$10	\$10	\$10
Lodging, Eating, Drinking Place	\$50	\$52	\$55
School Lunches & Senior Meals	\$2,311	\$2,378	\$2,439
Driver's Education Automobiles	\$31	\$31	\$31
Ski Lifts & Snowgrooming Equip	\$500	\$500	\$500
Clean Rooms	\$400	\$400	\$400
<i>Total Specific Uses Not Taxed</i>	\$168,042	\$182,103	\$192,249

<i>Goods Not Taxed</i>	FY 2004	FY 2005	FY 2006
Motor Fuels	\$51,043	\$51,986	\$54,232
Heating Materials	\$2,876	\$2,676	\$2,542
Utility Sales	\$47,723	\$48,203	\$48,682
Used Mobile Homes	\$2,300	\$2,300	\$2,301
Presc. & Durable Medical Equip	\$15,458	\$16,669	\$17,922
Funeral Caskets	\$889	\$949	\$977
Containers	\$23	\$24	\$25
Nonprofit Literature	\$95	\$96	\$97
Official Documents	\$47	\$48	\$48
Precious Metal Bullion	\$465	\$465	\$465
New Mfd Homes & Modular Bldg	\$1,536	\$1,593	\$1,652
Telecommunication Equipment	\$663	\$729	\$802
<i>Total Goods Not Taxed</i>	\$123,118	\$125,738	\$129,745

Source: General Fund Revenue Book FY 2004 , Division of Financial Management

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

<i>Services Not Taxed</i>	FY 2004	FY 2005	FY 2006
Construction	\$98,334	\$101,691	\$105,997
Agricultural & Industrial Services	\$1,573	\$1,604	\$1,637
Transportation Services	\$14,799	\$15,948	\$17,101
Information Services	\$48,704	\$50,035	\$51,379
Repairs	\$36,672	\$39,018	\$41,396
Professional Services	\$143,143	\$152,301	\$161,582
Business Services	\$62,732	\$66,745	\$70,813
Personal Services	\$8,957	\$9,530	\$10,111
Health & Medical Services	\$238,174	\$256,825	\$276,137
Social Services	\$33,997	\$36,659	\$39,416
Educational Services	\$14,104	\$15,006	\$15,921
Lottery & Pari-Mutuel Betting	\$6,787	\$6,787	\$6,787
Media Measurement Services	\$46	\$48	\$49
Miscellaneous Services	\$1,702	\$1,811	\$1,921
<i>Total Services Not Taxed</i>	\$709,724	\$754,008	\$800,247

<i>Entities Not Taxed</i>	FY 2004	FY 2005	FY 2006
Educational Instit. Purchases	\$5,281	\$5,469	\$5,680
Hospital Purchases	\$13,881	\$14,968	\$16,093
Health Entity Purchases	\$245	\$259	\$273
Canal Company Purchases	\$716	\$731	\$748
Forest Protective Assoc. Purch.	\$31	\$32	\$33
Food Bank Purchases	\$175	\$185	\$194
Nonsale Clothiers	\$1	\$1	\$1
Centers for Independent Living	\$4	\$4	\$4
State & Local Gov. Purchases	\$20,028	\$20,935	\$21,931
Ronald McDonald House Room	\$1	\$1	\$2
INEEL R&D Purchases	\$3,243	\$3,674	\$3,994
Motor Vehicle Pur. by Relatives	\$1,467	\$1,474	\$1,465
Sales by 4H & FFA Clubs	\$23	\$23	\$23
Non-Retail Sales (Yard & Ocas)	\$1,995	\$2,109	\$2,220
Sales by Indian Tribes on Res	\$3,194	\$3,355	\$3,519
Meal Sales to Church Member	\$8	\$9	\$9
Sales by Outfitters & Guides	\$13	\$14	\$15
Sales via Vending Machines	\$1,628	\$1,694	\$1,757
Auto Manufacturers' Rebates	\$484	\$486	\$483
Incidental Sales of Churches	\$500	\$528	\$556
<i>Total Entities Not Taxed</i>	\$52,918	\$55,951	\$59,000

<i>Total Exceptions & Exemptions</i>	\$1,053,802	\$1,117,800	\$1,181,241
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